

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Pioneer Regional School Corp (775)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,799,608	\$2,611,272	\$2,490,262	\$2,685,949	-1.0%	7.9%
Non - Certified Salaries	120	\$184,007	\$169,847	\$169,660	\$252,611	8.2%	48.9%
Social Security Certified	212	\$205,972	\$196,552	\$191,655	\$209,518	0.4%	9.3%
Transfer Tuition to Other School Corps Within State	561	\$526,968	\$585,148	\$638,446	\$174,768	-24.1%	-72.6%
Teacher Retirement Fund, After 7-1-95	216	\$127,556	\$159,539	\$138,734	\$150,640	4.2%	8.6%
Group Health Insurance	222	\$157,559	\$130,856	\$157,609	\$132,112	-4.3%	-16.2%
Operational Supplies	611	\$57,764	\$56,281	\$64,978	\$104,799	16.1%	61.3%
Repairs and Maintenance Services	430	\$11,521	\$84,582	\$74,974	\$95,603	69.7%	27.5%
Other Employee Benefits	241 - 290	\$75,052	\$74,703	\$70,823	\$87,267	3.8%	23.2%
Equipment	730	\$14,453	\$81,134	\$8,446	\$82,449	54.5%	876.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$84,179	\$94,303	\$75,238	\$80,422	-1.1%	6.9%
Computer Hardware	741	\$3,560	\$63,049	\$92,599	\$73,744	113.3%	-20.4%
Instructional Programs Improvement Services	312	\$39,528	\$40,510	\$41,858	\$47,329	4.6%	13.1%
Pre-2008 Object Code - Temporary Salaries	130	\$54,627	\$43,138	\$76,053	\$42,000	-6.4%	-44.8%
Other Professional and Technical Services	319	\$17,120	\$15,974	\$18,871	\$23,957	8.8%	27.0%
Social Security Noncertified	211	\$16,447	\$19,203	\$18,117	\$21,165	6.5%	16.8%
Other Supplies and Materials	615, 660 - 689	\$8,176	\$3,564	\$4,728	\$9,684	4.3%	104.8%
Transfer Tuition - Other	569	\$2,479	\$1,596	\$7,621	\$6,944	29.4%	-8.9%
Nonlicensed Employees	136	\$11,326	\$9,737	\$8,130	\$6,333	-13.5%	-22.1%
Public Employees Retirement Fund	214	\$4,590	\$4,278	\$4,656	\$4,964	2.0%	6.6%
Other Group Insurance Authorized by Statute	224	\$3,536	\$3,981	\$4,039	\$4,506	6.2%	11.6%
Library Books	640	\$6,029	\$5,089	\$5,943	\$4,234	-8.5%	-28.8%
Group Life Insurance	221	\$2,455	\$2,552	\$2,780	\$2,965	4.8%	6.6%
Gasoline and Lubricants	613	\$1,330	\$870	\$402	\$1,480	2.7%	268.5%
Periodicals	650	\$5,718	\$2,001	\$2,806	\$1,307	-30.9%	-53.4%
Travel	580	\$1,368	\$3,985	\$3,123	\$1,169	-3.9%	-62.6%
Dues and Fees	810	\$2,001	\$1,015	\$1,252	\$741	-22.0%	-40.8%
Transfer Tuition to Ed. Service Agencies Within State	564	\$51,629	-\$5,087	\$2,592	\$736	-65.4%	-71.6%
Rentals	440	\$810	\$540	\$580	\$400	-16.2%	-31.0%
Stipends	131	\$2,500	\$108	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$4,479,869</b>	<b>\$4,460,321</b>	<b>\$4,376,976</b>	<b>\$4,309,795</b>	<b>-1.0%</b>	<b>-1.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$383,712	\$381,648	\$348,333	\$342,545	-2.8%	-1.7%
Non - Certified Salaries	120	\$156,732	\$158,419	\$144,190	\$136,461	-3.4%	-5.4%
Group Health Insurance	222	\$80,168	\$85,799	\$102,360	\$108,727	7.9%	6.2%
Social Security Certified	212	\$28,734	\$28,434	\$26,004	\$25,603	-2.8%	-1.5%
Teacher Retirement Fund, After 7-1-95	216	\$18,407	\$20,622	\$14,145	\$20,421	2.6%	44.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Employee Benefits	241 - 290	\$12,921	\$12,709	\$12,035	\$13,376	0.9%	11.1%
Public Employees Retirement Fund	214	\$12,299	\$11,260	\$9,235	\$8,339	-9.3%	-9.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,274	\$9,930	\$7,737	\$7,915	-1.1%	2.3%
Social Security Noncertified	211	\$8,444	\$8,702	\$7,882	\$7,071	-4.3%	-10.3%
Other Group Insurance Authorized by Statute	224	\$879	\$951	\$1,178	\$1,424	12.8%	20.9%
Travel	580	\$397	\$603	\$616	\$942	24.1%	52.9%
Operational Supplies	611	\$1,292	\$1,267	\$127	\$905	-8.5%	614.5%
Group Life Insurance	221	\$683	\$692	\$792	\$829	5.0%	4.6%
<b>Student Instructional Support Total</b>		<b>\$712,942</b>	<b>\$721,037</b>	<b>\$674,634</b>	<b>\$674,558</b>	<b>-1.4%</b>	<b>0.0%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$808,475	\$849,111	\$895,023	\$982,488	5.0%	9.8%
Vehicles	731	\$166,377	\$38,630	\$0	\$282,784	14.2%	NA
Light and Power - Other Than Heating and Cooling	625	\$251,374	\$245,153	\$266,391	\$237,909	-1.4%	-10.7%
Textbooks	630	\$132,138	\$86,811	\$122,030	\$233,069	15.2%	91.0%
Food Purchases	614	\$236,564	\$231,724	\$215,383	\$228,398	-0.9%	6.0%
Operational Supplies	611	\$114,585	\$142,648	\$129,348	\$212,232	16.7%	64.1%
Group Health Insurance	222	\$127,888	\$147,932	\$170,495	\$191,161	10.6%	12.1%
Repairs and Maintenance Services	430	\$319,348	\$221,296	\$239,418	\$183,621	-12.9%	-23.3%
Certified Salaries	110	\$170,389	\$170,309	\$112,380	\$102,402	-12.0%	-8.9%
Gasoline and Lubricants	613	\$120,098	\$114,755	\$133,015	\$86,249	-7.9%	-35.2%
Insurance	520	\$84,793	\$86,577	\$103,603	\$84,649	0.0%	-18.3%
Heating and Cooling for Buildings - Gas	622	\$75,847	\$66,002	\$92,937	\$79,923	1.3%	-14.0%
Social Security Noncertified	211	\$59,633	\$59,757	\$58,265	\$66,000	2.6%	13.3%
Public Employees Retirement Fund	214	\$37,260	\$32,741	\$34,185	\$41,668	2.8%	21.9%
Other Supplies and Materials	615, 660 - 689	\$13,942	\$13,669	\$13,952	\$36,506	27.2%	161.7%
Water and Sewage	411	\$31,049	\$31,074	\$31,231	\$33,255	1.7%	6.5%
Tires and Repairs	612	\$6,204	\$2,427	\$5,235	\$33,120	52.0%	532.7%
Other Employee Benefits	241 - 290	\$21,345	\$22,031	\$22,679	\$26,399	5.5%	16.4%
Removal of Refuse and Garbage	412	\$12,767	\$14,373	\$16,746	\$16,441	6.5%	-1.8%
Dues and Fees	810	\$20,142	\$14,557	\$12,646	\$14,839	-7.4%	17.3%
Telephone	531	\$5,479	\$2,979	\$11,416	\$12,362	22.6%	8.3%
Board Member Compensation	115	\$5,000	\$10,000	\$5,000	\$10,000	18.9%	100.0%
Equipment	730	\$18,214	\$13,511	\$37,601	\$9,094	-15.9%	-75.8%
Board of Education Services	318	\$7,163	\$3,281	\$4,144	\$5,686	-5.6%	37.2%
Travel	580	\$6,950	\$6,356	\$4,772	\$4,254	-11.6%	-10.9%
Advertising	540	\$4,092	\$4,634	\$4,911	\$2,838	-8.7%	-42.2%
Group Life Insurance	221	\$5,700	-\$3,479	\$1,365	\$2,616	-17.7%	91.7%
Postage and Postage Machine Rental	532	\$4,061	\$4,301	\$5,621	\$1,988	-16.4%	-64.6%

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**Pioneer Regional School Corp (775)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$6,347	\$6,302	\$2,813	\$1,787	-27.2%	-36.5%
Other Group Insurance Authorized by Statute	224	\$1,649	\$1,756	\$1,764	\$1,771	1.8%	0.4%
Printing and Binding	550	\$372	\$401	\$1,609	\$1,249	35.4%	-22.4%
Other Professional and Technical Services	319	\$758	\$781	\$3,088	\$685	-2.5%	-77.8%
Student Transportation Services	510	\$3,218	\$27	\$2,313	\$178	-51.5%	-92.3%
Workers Compensation Insurance	225	\$0	\$41	\$0	\$0	NA	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$580	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,178	\$2,543	\$322	\$0	-100.0%	-100.0%
Professional Development	748	\$0	\$500	\$800	\$0	NA	-100.0%
<b>Overhead and Operational Total</b>		<b>\$2,881,397</b>	<b>\$2,645,510</b>	<b>\$2,763,080</b>	<b>\$3,227,620</b>	<b>2.9%</b>	<b>16.8%</b>
<b>Non Operational</b>							
Construction Services	450	\$406,690	\$374,876	\$380,205	\$353,946	-3.4%	-6.9%
Equipment	730	\$125,241	\$300,346	\$281,031	\$243,176	18.0%	-13.5%
Other Supplies and Materials	615. 660 - 689	\$84,300	\$138,158	\$136,988	\$133,475	12.2%	-2.6%
Certified Salaries	110	\$129,027	\$124,704	\$128,328	\$133,268	0.8%	3.8%
Interest	832	\$180,290	\$95,574	\$91,477	\$86,929	-16.7%	-5.0%
Severance/Early Retirement Pay	213	\$70,000	\$70,000	\$80,000	\$80,000	3.4%	0.0%
Rentals	440	\$31,833	\$30,179	\$25,629	\$24,361	-6.5%	-4.9%
Textbooks	630	\$0	\$2,532	\$5,988	\$14,699	NA	145.5%
Non - Certified Salaries	120	\$2,000	\$1,000	\$1,000	\$1,000	-15.9%	0.0%
<b>Non Operational Total</b>		<b>\$1,029,381</b>	<b>\$1,137,367</b>	<b>\$1,130,647</b>	<b>\$1,070,854</b>	<b>1.0%</b>	<b>-5.3%</b>
<b>Grand Total</b>		<b>\$9,103,589</b>	<b>\$8,964,235</b>	<b>\$8,945,337</b>	<b>\$9,282,826</b>	<b>0.5%</b>	<b>3.8%</b>